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To: Dot Sugiyama, Department of the Interior  
From: Ken Edwards, Refuge Manager, Imperial NWR  
Subject: Evaluation Report - ABC Arizona Pilot Program

I was requested to participate on the Department of the Interior Activity Based Costing (ABC) Pilot Implementation Team. The purpose of the Pilot was to test six department-wide ABC definitions developed to capture cost and performance data. The Pilot lasted three months, January 20 - April 15, 2003. We tested the following definitions: Invasive Species, Recreation, Maintenance, Law Enforcement, Wildland Fire and Indirect Cost. The primary purpose of this Pilot was to see how these six definitions describe the work that we do.

You requested a written report that summarizes our experience as pilot participants. Following is a summary of comments regarding the list of specific questions and issues you requested feedback on. I intentionally did not include any specific reference or link between a comment and an individual participant. For the most part, I maintained the candidness of the comments which I believe will be more helpful.

**Activity definitions/outputs/measures:**

- *Are there activities that generated no cost/workload data? If yes, which were they. Why did they generate no cost/workload data?*
- *Which activities, outputs, or workload measures need to be reworded so they make more sense to a field practitioner? How would you reword them?*
- *Which activities collected the most data? Does it appear as though the activities were used as a "catchall" for other work that needs its own definition? Or does the existing definition need clarification to indicate what's included and what's not?*
- *Is there any confusion over where to record time, e.g. blurring the distinction between activity definitions for two different activities?*

Most of the category titles and activities were vague in description. Several daily activities could have fit into more than one category or didn't fit in any, so where does it go? There was confusion between activities.

I found that many of our daily tasks were not accounted for. I found that I looked for something close and used it.

More clarification for maintenance. I didn't know where to put "routine" tasks such as mowing, plowing, sweeping out shop, etc. "Deferred" vs "Annual" I don't know definition of these. Where would a vehicle oil change go?

From the choices given, I don't think the people who wrote them have any idea what we do in maintenance on a National Wildlife Refuge.

Recording the time was pretty simple but we would need more space for multiple tasks in a day. From what I have seen of the SAMMS program I think they should take a look at it for ideas.

Most of the work I do was not covered by any of the Functions listed. What hours I could enter were under Invasive Species. I did not have any costs associated with them other than my time because I had all the equipment on hand to perform the activities.

The Functions and Activities don't just need re-worded, they need to be created. There was nothing for wildlife management, wildlife research, wildlife monitoring, habitat management, habitat restoration, environmental compliance, permitting, or customer service.

For this pilot, the six activities tested simply did not cover much of what we do in the Fish and Wildlife Service. We are a Wildlife Conservation Agency. So our testing of these six categories was less productive than it would have been if we were testing activities that more comprehensively addressed what we do, such as; Environmental Education and Interpretation, Endangered Species, Migratory Birds, Resident Wildlife, Biological Integrity, Habitat Restoration, Wildlife Research, Wildlife and Habitat Monitoring.

I cannot comment too much on the intricacies of the program since I did not have much I could enter due to only six functions available. However, the little bit I did do seemed cumbersome and I would need more training to appreciate the power of the program. I feel it may be going into detail too much and that it may not be cost effective to go into that much detail regarding a person's time and purchases.

Since the pilot occurred at a busy time of the year, I did not have the time to delve into the program as much as I would have liked to. For training, I think it would be helpful for a live instructor to come around periodically to insure that I was using the program to its fullest extent.

For the week of Jan 18 , I was at a project leader meeting which covered a diversity of topics, subjects. I could not find an appropriate account code under "indirect" so I didn't enter it. Finding applicable work codes was a significant problem. E.g. I was involved over a 5 day period with a situation where a house boat had gone aground on the lake. I spoke probably 30 times over a month period to: Our law enforcement officer getting the information, the Regional Office, Regional Office contact (money for removal) , Regional Office contact (money and briefing), several salvage operators about the cost to remove, Ecological Services, and more exchanging emails, options, problems and so on. Probably none of the conversations were more than 15 minutes and some only a few or two minutes spaced by an hour with more conversation. It might have totaled two hours in some of the weeks and it might not, but the point is that it was broken up. And too difficult for me in this effort to capture. There is a myriad of little contacts like this that make up my day and I am often pulled back and forth between intended work and 'required' work so that tracking it would take a check off sheet as long as the choices. This appears to be very similar to the effort in 1980 where we wrote down our times to codes that were a lot fewer than the ones that are part of this test session. Just because we have computers now doesn't mean that the information that is entered will be accurate "OR TRUE FOR THAT MATTER." If this procedure is not simplified , I believe that we will end up doing what a local Federal Office does and that is to have ONE PERSON who merely enters work numbers to make them match the cost codes that they are funded with. Someone has to remember that National Wildlife Refuges are made up of staff that do everything. It is not like some other Federal Offices where a biologist works maybe Permits, and EA review, and the recreation person does the outreach.

I tended to use Indirect Costs, Administer Central Leadership as the catch all category.

I was unable to access the ABC program enough to become familiar with the activity definitions and so am unable to comment.

### **Training:**

*Now that you have hindsight, having gone thru the pilot, what areas/topics that were covered in the pilot training need to be more clear? Eliminated?*

*What was not covered that would have helped the pilot run more smoothly? If the training were put on a CD with specific training modules that you can go through at your leisure, would that have been more effective than traditional classroom training? If training was delivered on a CD, would you still require a "live" instructor or someone who would go to the field and provide some "hands-on" training on ABC?*

The training was poor, all they covered was why we were doing it not how to work with the program. The other problem is they figured everyone had good internet access and it wasn't taken into account if you didn't.

I was very dissatisfied with the ABC training provided. The training that I attended spent inordinate amounts of time on the "why" of completing the data input, and spent very little time on the "how." Personally, I would rather have a very short section on the "why" and the rest of the training time devoted to the "how." Providing the knowledge needed to input into the ABC program will help employees to use the program efficiently.

"Common examples" and how to enter them. A good CD with "definitions" and examples of common tasks and how to enter them.

I think the CD would have been more effective. People who learn faster can move through the program at a more rapid pace.

A CD could be an effective training method, provided that all employees expected to input data have access to a computer with a CD-rom drive.

Outputs? Where are they?

**Logistics:**

*For those of you whose participants did not have access to computers on a daily basis, did those individuals regularly take part in the pilot? If so, how did they record their time and enter it into the AZ pilot software?*

Yes. At home on own time.

I had trouble entering costs. I couldn't get the date correct. It made me use the current day, rather than the actual purchase date. I sent 2-3 "feedbacks" and never received any help. Someone in DC said someone else would answer. No one did. What activity would be used for clearing brush, irrigating farm fields? Is cleaning a toilet deferred or annual?

I had access to a computer but not always to a working outside line. I would be able to access the program a couple of times a week.

Although I have access to a computer, I often do not have access to an internet connection, or when I do, often I cannot access sites or maintain an internet connection. This is an obstacle for many employees at field stations and will need to be addressed to implement the ABC program effectively.

For example, this is a note I made to myself regarding my attempts to input on 2/10/03:

2:00 pm - 3:15 pm The first day I've been able to get into system. Great difficulties.

Needed to redial 3 times to complete just one day's time sheet! Tried unsuccessfully 3 times to get to the help, and 2 to the feedback, then finally gave up.

Over one hour for one day's input, and I was never able to get help or give feedback! I admit that I only tried a few more times on a few more days before giving up completely. I did not input any information other than time information for that one day in February. I did not enter any credit card information at any time.

We access the Internet by dialing up to the SWAN. Our fastest speed is 16.8 kbps, which is not real fast. After a certain period of inactivity, you are automatically disconnected, then you have to start all over again.

I hope that these comments help you during the next step of this program. If you have any questions, please feel free to call me at 928/783-3371.

/s/ J. Kenneth Edwards

cc:

Gary Montoya, Refuge Supervisor AZ/NM, Albuquerque

Ken Grannemann, Chief Information Management and Technical Services, Washington